

Responsible Office: Headquarters Budget Branch.
Subject: Headquarters Budget Execution (Code CF)



Headquarters Budget Branch

Office Work Instruction

Headquarters Budget Execution

Approved by: (Original signed by) Date 1/26/01

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DOCUMENT HISTORY LOG

<u>Status</u> <u>(Baseline/</u> <u>Revision/</u> <u>Canceled)</u>	<u>Document</u> <u>Revision</u>	<u>Effective</u> <u>Date</u>	<u>Description</u>
Baseline		12/10/99	
Revision	A	5/1/00	Changed NASA Logo Section 5- 6.5 Made Resources Authority Warrant NF 506 Green a Quality Record
Revision	B	1/26/01	Corrected sec. 3.13; Corrected flowchart in sec. 6.4, 6.6 and 6.10. Corrected sec. 6.0, 6.1, 6.4, 6.6,6.8, 6.9,6.10 and 7.0.

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1.0 Purpose

The purpose of this office work instruction (OWI) is for the Headquarters Budget Branch to accomplish the execution of the Headquarters R&PM and ROS budgets.

2.0 Scope and Applicability

This OWI describes the Headquarters budget execution process as it relates to program operating plans for both individual Headquarters organization accounts and the Headquarters as a whole, preparing requests for Resources Authority, allocating funds to the Headquarters organizations, and managing the funds administration performance of the Headquarters organizations.

This OWI applies to the Headquarters Budget Branch.

3.0 Definitions

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| 3.1 | <u>Agency Human Resources Staff</u> | Refers to the Office of Human Resources and Education. As is relevant to this OWI, the Agency Human Resources Staff provides overall instructions for preparing the Fund Source (FS) 41 and 42 R&PM budgets. |
| 3.2 | <u>Analyst</u> | A Program or Budget Analyst in the Headquarters Budget Branch. |
| 3.3 | <u>Associate Administrator (AA)</u> | The Associate Administrator for the Office of Headquarters Operations. |
| 3.4 | <u>Budget</u> | Formal estimate of future revenues, and obligations to be incurred during a definite period of time. A budget is sometimes referred to as a program operating plan (POP) or just an operating plan. For the execution purposes encompassed by this OWI, references to budget also mean all funds available for spending in the current fiscal year. |
| 3.5 | <u>Comptroller</u> | The NASA Comptroller — The Comptroller compiles the agency-wide budget and directs its preparation. As is relevant to this OWI, the Comptroller provides overall instructions for preparing the FS-43 ROS budgets, and provides guidance about the Agency budgets. |
| 3.6 | <u>Continuing Resolution</u> | Legislation enacted by Congress to provide authority for an agency to continue operations when regular appropriations have not been enacted by the beginning of the fiscal year. |
| 3.7 | <u>Fund Source (FS)</u> | This refers to a two-digit code number that identifies the direct financing appropriation and unfunded transactions in terms of the current administrative classifications used by NASA to manage funds. Fund Sources are described in Financial Management Manual 9121, among which only FS-41, FS-42, and FS-43 are relevant to the budgets referred to by this OWI. |
| 3.8 | <u>Headquarters Budget Branch</u> | The office and staff responsible for formulation and execution of the Headquarters ROS and R&PM budgets. |
| 3.9 | <u>Headquarters Budget Officer (HBO)</u> | The Chief of the Headquarters Budget Branch. |

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- 3.10 Headquarters Chief Financial Officer (HCFO) The Director of the Headquarters Business Management Division.
- 3.11 Headquarters organization An organizational component at NASA Headquarters with R&PM and/or ROS funding accounts that comprise and are derived from the funding allocated by the Comptroller to the Headquarters operating plans.
- 3.12 Lead Analyst The Headquarters Budget Branch Analyst who is responsible for providing overall guidance and direction for matters related to the R&PM or ROS funds. There are normally two Lead Analysts, each with responsibility for one of those funds categories.
- 3.13 Research and Program Management (R&PM) This is FS-41 and FS-42 funding that is part of the Mission Support Appropriation and both are identified by appropriation symbol 80_0112. FS-41 and FS-42 include one year funds only, i.e., FS-41 and FS-42 funds are available for obligation purposes for a one year period. (The last digit of the Fiscal Year of the appropriation is to be included in the blank, e.g., the FY 1999 appropriation is 8090112.)
- FS-41 is for use for all program year 95 and subsequent personnel services and related compensation and benefits, e.g., all types of salary related payments, insurance, and uniforms. It also includes the subsidized commuting program, shipment and/or storage of household goods for transferred employees, and reimbursement to the Office of Personnel Management for security investigations, and payments to other agencies and non-Government institutions for personnel training.
- FS-42 is for use for all program year 95 and subsequent transportation, per diem and related costs for employee travel. It also includes reimbursement for local transportation as well as taxi fares, rentals of passenger carrying motor vehicles not associated with temporary duty (includes payments to non-U. S. Government sources only), and travel of non-NASA employees.
- 3.14 Research Operations Support (ROS) This is FS-43 funding that is part of the Mission Support Appropriation and it is identified by appropriation symbol 80_/_0112. FS-43 includes two-year funds only, i.e., FS-43 funds are available for obligation purposes for two years. FS-43 is for use for all program year 95 and subsequent nonprogram oriented activity costs (other than personnel and related services and limitation travel). (The last digits of each of the two Fiscal Years of the appropriation are to be included in the blanks, e.g., the appropriation effective for FY 1999 and FY 2000 is 809/00112.)
- 3.15 Resources Authority Authorization to commit, obligate, and expend funds for specific approved projects and activities within the limits of an Allotment Authorization (NASA Form 504) issued by the NASA Chief Financial Officer (CFO). The NASA CFO issues authority via a NASA Form (NF) 506 Green to the program offices and the Headquarters Budget Branch which then reissue the authority via a NF 506 White to Centers. Resources authority is sometimes referred to as program authority.

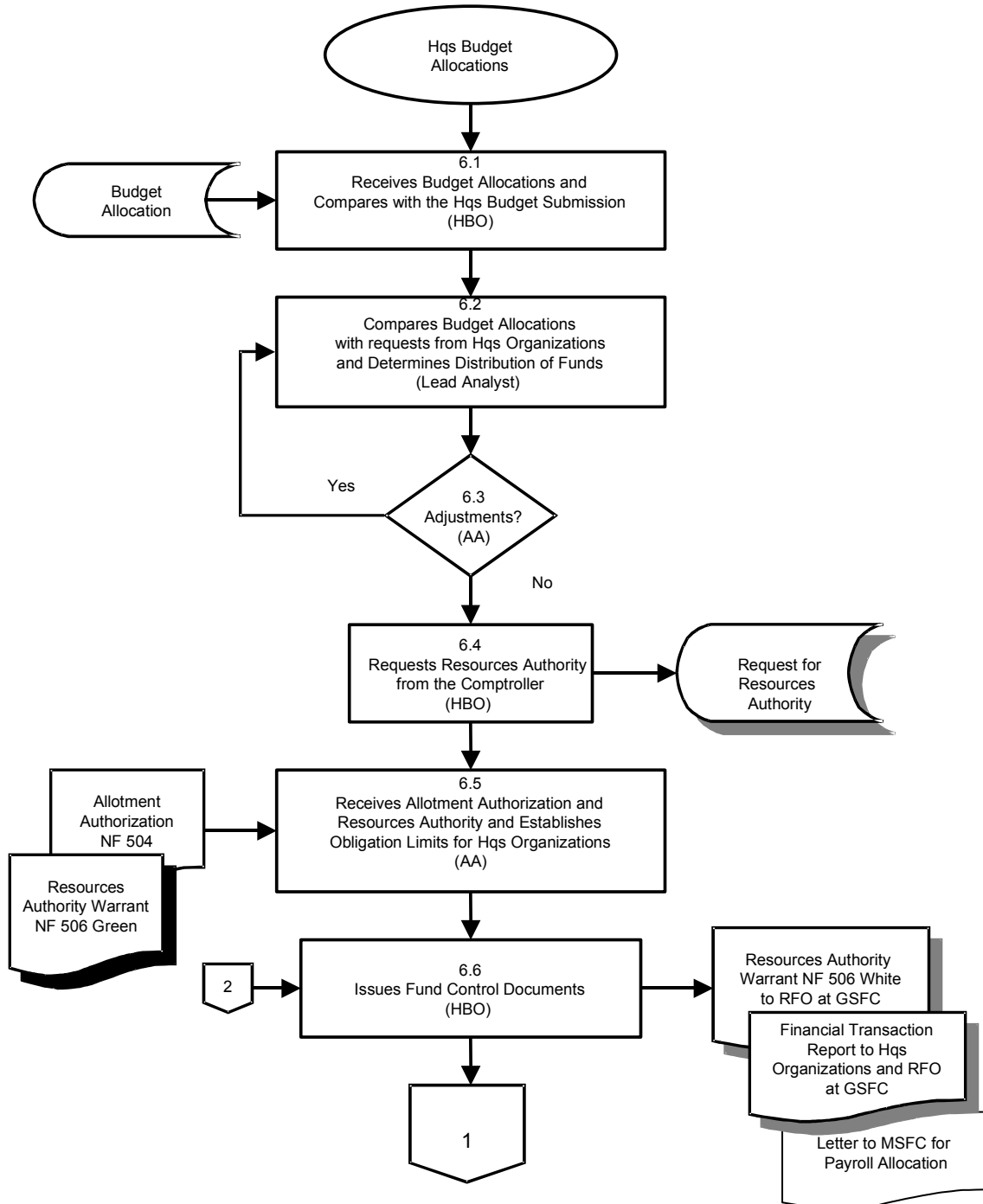
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4.0 Reference Documents

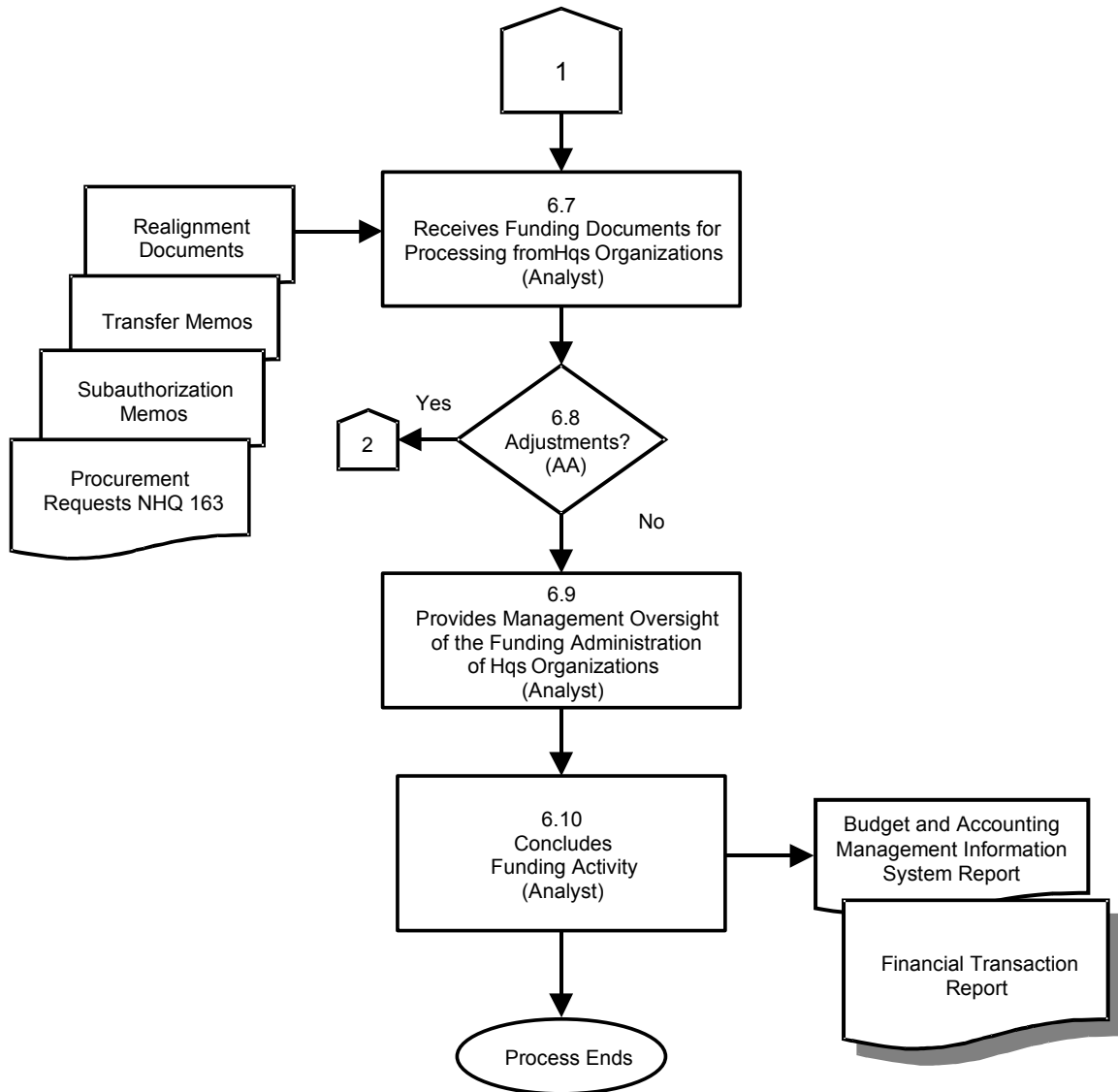
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| 4.1 | NASA Policy Directive (NPD) 1000 | NASA Strategic Plan. |
| 4.2 | NASA Procedures and Guidelines (NPG) 1000.2 | NASA Strategic Management Handbook. |
| 4.3 | NPD 7000.3 | Allocation and Control of Agency Resources. |
| 4.4 | NPD 9050.3 | Administrative Control of Appropriations and Funds. |
| 4.5 | NASA Handbook (NHB) 7400.1 | NASA Budget Administration Manual. |

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5.0 Flowchart



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6.0 Procedure

Step	Actionee	Action
		The Comptroller issues Headquarters budget allocations.
6.1	Headquarters Budget Officer	Receives allocations of funding from the Comptroller and the Agency Human Resources Staff that make up the Headquarters budget, and compares them with the Headquarters budget submission. This is necessary to determine the overall differences between the funding allocated with the amounts in the Headquarters budget submission.
6.2	Lead Analyst	Compares the Headquarters budget allocations with the requests that had been presented from the various Headquarters organizations, and then determine the initial distribution of funds to those Headquarters organizations. This includes analyzing funding differences between the Headquarters budget and the funding requests from the various Headquarters organizations, and readjusting funding allocations based on changes in assumptions from the formulated Headquarters budget, and allocating the preliminary distribution of funds to the Headquarters organizations.
6.3	Associate Administrator	<p>Decides whether adjustments should be made to the funding levels of one or more Headquarters organizations. Such decisions are predicated upon the changing needs of the Headquarters organizations and the availability of funding that can be spared from other Headquarters organizations or from the reserve in the Headquarters budget. The decisions are made with the assistance of the Headquarters Budget Officer and in ad hoc discussions with management representatives of the Headquarters organizations.</p> <p>Adjustments are also required at this point because the amount allocated to the Headquarters budget may be different than requested or needed by the Headquarters organizations. If yes, return to 6.2. If no, proceed to 6.4.</p>
6.4	Headquarters Budget Officer	Requests resources authority (also referred to as program authority) from the Comptroller to provide funding in relation to the Headquarters budget comprised of its approved amounts for the accounts of the various Headquarters organizations. The amount of the request may be for the full annual Headquarters budget or for increments required during a continuing resolution period, or other increments as directed by the NASA Comptroller.
6.5	Associate Administrator	Receives allotment authorization via NASA Form 504 and resources authority via NASA Form 506 Green, and then has the Lead Analysts establish Headquarters obligation plan limits for the various Headquarters organizations. This includes determining the final funding allocations for the Headquarters organizations and adjusting budget line items to match the amounts authorized in the Headquarters operating plan and provided by the Comptroller.
6.6	Headquarters Budget Officer	<p>Issues fund control documents with the assistance of the Lead Analysts. This includes:</p> <p>preparing and issuing Resources Authority Warrants NASA Form 506 White to the Regional Finance Office (RFO) at Goddard Space Flight</p>

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Step	Actionee	Action
		Center (GSFC); preparing allocations for Headquarters organizations and issuing Financial Transaction Reports to both the Headquarters organizations and the Regional Finance Office; and preparing and issuing a letter to the Marshall Space Flight Center (MSFC) for the payroll allocation.
6.7	Analyst	Receives funding documents for processing from Headquarters organizations to commit or realign funds. The documents include Procurement Requests (NASA Headquarters Form 163 also referred to as NHQ 163), memoranda directing subauthorizations or transfers, and memoranda to realign funds between line items or to subtract funds from the Resources Authority of the Headquarters organization.
6.8	Associate Administrator	Decides whether adjustments should be made to the funding levels of one or more Headquarters organizations. Such decisions are made with assistance from the Headquarters Budget Officer, predicated upon changing needs of the Headquarters organizations and the availability of funding that can be spared from other Headquarters organizations or from the reserve in the Headquarters budget. Adjustments are made at this point when Headquarters organizations have unused funds that can be realigned for use to another Headquarters organization, or when some Headquarters organizations have funding requirements that were unforeseen when their budgets were formulated. If yes, return to 6.6. If no, proceed to 6.9.
6.9	Analyst	Provides oversight of the funding utilization of respective Headquarters organizations. This involves ensuring that funding actions conform to the usage limitations in the Headquarters budget, the ROS and R&PM fund sources, and accounting and procurement procedures. Activities include: analyzing Procurement Requests, subauthorization and transfer requests, and interagency agreements; checking issues related to the appropriateness of funding actions; assisting Headquarters organizations prepare funding documentation; monitoring fund usage and workforce costs in relation to approved levels; monitoring end of year funding usage performance; and comparing planned budget expenditures to actual expenditures.
6.10	Analyst	Concludes program year funding activity for the accounts of the Headquarters organization to which they are assigned. This involves: assisting the Headquarters organizations in finishing their spending activity; reconciling the accounts of the Headquarters organizations so as to have uncommitted funds returned to the Headquarters Budget Branch in order to reduce the Headquarters organizations accounts to zero; and

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Step	Actionee	Action
		assisting with resolution of unobligated commitments and uncosted obligations by taking action to rescind Procurement Requests or deobligate and decommit funding that will remain unused and uncosted.
		Evidence that funding activity has concluded for a particular Headquarters organization is derived by comparing the authorized funding level for the Headquarters organization with its account balances shown on the most recent version of its Daily Budget and Accounting Management Information System Report in combination with its Financial Transaction Report.

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7.0 Quality Records

<u>Record Identification</u>	<u>Owner</u>	<u>Location</u>	<u>Record Media: Electronic or Hard Copy</u>	<u>Schedule Number and Item Number (NPG 1441.1)</u>	<u>Retention/Disposition</u>
Request for Resources Authority	Hqs Budget Officer	Hqs Budget Branch	Electronic Copy	Schedule 7, Item 21.D.2	Destroy when no longer needed or 2 years after close of fiscal year, whichever is sooner.
Resources Authority Warrant NASA Forms 506 Green	Lead Analyst	Hqs Budget Branch	Hard Copy	Schedule 7, Item 21.G.1	Permanent. Retire to FRC by Fiscal Year when no longer needed for active reference or when 10 years old.
Resources Authority Warrant NASA Forms 506 White to RFO at GSFC	Lead Analyst	Hqs Budget Branch	Hard Copy	Schedule 7, Item 21.G.1	Permanent. Retire to FRC by Fiscal Year when no longer needed for active reference or when 10 years old.
Financial Transaction Reports to HQ Organizations & RFO at GSFC	Lead Analyst	Hqs Budget Branch	Hard Copy	Schedule 7, Item 21.G.1	Permanent. Retire to FRC by Fiscal Year when no longer needed for active reference or when 10 years old.
Financial Transaction Report (the most recent version)	Hqs Budget Officer	Hqs Budget Branch	Hard Copy	Schedule 7, Item 21.G.1	Permanent. Retire to FRC by Fiscal Year when no longer needed for active reference or when 10 years old.